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CLERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF OHIO  
CLEVELAND

IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF OHIO

EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

AESHA JOHNSON,  
BRITTANY WILLIAMS,

Defendants.

) INDICTMENT

)  
)  
)  
) CASE NO.

**1:18 CR 00006**

Title 18 Sections 1349, 1343,  
1028A(a)(1), and 2,  
United States Code

**JUDGE NUGENT**

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant AESHA JOHNSON resided in West Virginia. Defendant BRITTANY WILLIAMS, JOHNSON's daughter and co-conspirator, resided in the Northern District of Ohio.
2. "Personal identification information" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a person's name, date of birth, Social Security number and official government-issued identification numbers.
3. Internal Revenue Service ("IRS") procedures allowed a taxpayer to request payment of a refund electronically by direct deposit, including deposits to prepaid debit cards, and also by refund anticipation loans and money orders purchased using funds from refunds.

### COUNT 1

(Conspiracy to Commit Wire Fraud, in violation of 18 U.S.C. § 1349)

The Grand Jury charges:

4. The factual allegations in paragraphs 1 through 3 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully set forth herein.

### THE CONSPIRACY

5. From on or around November 6, 2013, through on or about April 15, 2014, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants AESHA JOHNSON and BRITTANY WILLIAMS did knowingly and intentionally combine, conspire, confederate, and agree with others both known and unknown to the Grand Jury, to commit federal criminal offenses, to wit: to devise and intend to devise a scheme and artifice to defraud the United States, and to obtain money by means of false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and artifice, to transmit and cause the transmission by means of wire communications in interstate commerce any writing, sign, signal, and picture, in violation of Title 18, United States Code, Section 1343 (Wire Fraud).

### OBJECTS OF THE CONSPIRACY

6. The object of the conspiracy was to enrich the defendants through obtaining tax refunds from the United States by filing fraudulent income tax returns with the IRS in the names of various persons ("claimants" or "victims"), obtaining the proceeds of the resulting tax refunds for the personal use of the co-conspirators, and concealing their conduct to avoid detection.

### MANNER AND MEANS OF THE CONSPIRACY

7. The manner and means by which the conspiracy was carried out in the Northern District of Ohio, Eastern Division, and elsewhere, included, but were not limited to, the following:

8. It was a part of the conspiracy that the co-conspirators used the personal identifiers of numerous victims to file false returns containing a Schedule C, Profit or Loss from Business, falsely claiming that these individuals were self-employed and had no wage income. Filing these tax returns required JOHNSON to know the personal identification information of those victims. JOHNSON acquired many of these victims' personal identifiers through a prior fraudulent scheme. The victims in this prior scheme include, but are not limited to, the following individuals victimized in the conspiracy described herein: Carmela Y., Erin P., Nola P., Felicia M., Karen D., and Toni H. (individuals whose names are known to the Grand Jury).

9. It was part of the conspiracy that the co-conspirators JOHNSON and WILLIAMS prepared and caused to be prepared federal income tax returns containing a Schedule C, Profit or Loss from Business, falsely claiming that these individuals were self-employed and had no wage income. These returns were designed to maximize the potential fraudulent refund while minimizing the risk of discovery.

10. It was further part of the conspiracy that the co-conspirators took affirmative steps to hide their involvement in the tax fraud scheme. JOHNSON and WILLIAMS communicated about the conspiracy using a code that referred to the victims using numbers ranging from one to 31, created and used fictitious email accounts in the names of the victims to communicate with the IRS, filed the tax returns online at different IP addresses, posed as the victims while communicating with the IRS, and created and used prepaid debit card accounts in the names of the victims to acquire the tax refunds.

11. It was further part of the conspiracy that JOHNSON and WILLIAMS used an address associated with their family on E. 142<sup>nd</sup> St, Cleveland, OH as the address on record for many of the false tax returns. JOHNSON used this address and the prior occupant's identity,

Victoryne G. (an individual known to the Grand Jury), her children's grandmother who is now deceased, to file false tax returns in the previous scheme. None of the victims had any connection to this address.

12. It was part of the scheme that the co-conspirators communicated with each other while JOHNSON resided in West Virginia. Specifically, JOHNSON used telephone calls and email to communicate with WILLIAMS in Ohio regarding the conspiracy.

13. It was part of the conspiracy that, through these calls and emails, JOHNSON instructed WILLIAMS on how to accomplish their conspiracy, while WILLIAMS performed additional actions in furtherance of the conspiracy and reported to JOHNSON about her progress. In these calls and emails, JOHNSON and WILLIAMS used the aforementioned code system, referring to victim tax returns from a list ranging from one to 31. JOHNSON would ask WILLIAMS about the "apps" (tax return applications) she completed in relation to these numbers.

14. It was further part of the conspiracy that WILLIAMS would file the false returns online, usually in Bowling Green or in or around Cleveland, Ohio. WILLIAMS would then obtain prepaid debit cards in the names of the victims and request that the IRS deposit the fraudulent refunds onto those cards. WILLIAMS would then either withdraw cash from the cards or use them to purchase goods and services in and around Bowling Green and Cleveland, Ohio.

#### ACTS IN FURTHERANCE OF THE CONSPIRACY

15. In furtherance of the conspiracy and to effect its unlawful objects, JOHNSON and WILLIAMS committed, and caused to be committed, the following acts in furtherance of the conspiracy in the Northern District of Ohio, and elsewhere:

16. On or about January 6, 2014, at approximately 9:54 p.m., JOHNSON called WILLIAMS. During the conversation, JOHNSON stated, "I sent a letter and it has his (JOHNSON's boyfriend's) name on it. Get the envelope and open it. It'll come by tomorrow or Wednesday." JOHNSON told WILLIAMS to take a letter out of the envelope while putting the photos she left for her boyfriend in the kitchen. In relation to the letter, JOHNSON told WILLIAMS, "they all have a number, you know what I am saying? So that way, if you could say, if you have a problem, it's like 'Five, six or seven or 12 is the problem.' Just the number, because I know what the problem means. Okay? For every single thing, I know exactly what that number means. And if you don't have one, like if I say, 'Do you have, did the stuff come for 3?' you just say yes or no, because I know it all. I got who it go (to), who's what." JOHNSON was referring to a chart contained in the letter listing the tax fraud victims and the corresponding numbers 1-31 that JOHNSON and WILLIAMS used as code referring to the respective victims in their criminal scheme. WILLIAMS said, "Okay." JOHNSON then told WILLIAMS, "And if I ask 'when does it start,' you know what I am saying." WILLIAMS said, "it doesn't tell me when it starts, so I gotta check every day." JOHNSON replied, "I know it's not until like later, okay, like the middle ..." WILLIAMS said, "I'll just check every day." JOHNSON replied, "just check on their website. It will just say what day...and then finish that up." WILLIAMS agreed.

17. On or about January 10, 2014, at approximately 10:31 a.m., JOHNSON called WILLIAMS. On the call, JOHNSON asked, "Did the mail come?" WILLIAMS replied, "Yes, I got it yesterday." JOHNSON said, "Okay, so um, which one are you waiting on? Send me an email with which that, with just the number of which you are waiting on." JOHNSON explained that she wanted WILLIAMS to send her an email referencing the tax refund applications status

using the coded numbers. JOHNSON stated, "So list those and say, 'done' and then on, in another column on the same page...do you know what I am saying?" WILLIAMS interjected, "Uh hmm (yes). You just want me to name them all. I got it." JOHNSON continued, "Put the ones that you are waiting on the center part for. Were there any that I was missing?" WILLIAMS answered, "I gotta read through it again. I'm going to read through them today. Nah, I got it." JOHNSON said, "Okay, good. Okay, um yeah, read through it and tell me which, which one uh, you know what I'm saying, and I'll, uh and afterwards I remembered... You remember, uh, Sharronda?" WILLIAMS replied, "uh huh (yes)." Sharronda A. is a real individual whose name is known to the Grand Jury and whose fraudulent return was filed on January 9, 2014, the day before this call. JOHNSON said, "I didn't, I forgot her." WILLIAMS replied, "Oh, okay. I got it." JOHNSON continued, "Any one that I am missing? Just let me know how many there are and, periodically, when I start thinking I start remembering... Who are you still waiting on the things for? List those too...that you know which ones you're waiting that came from the ones that you're waiting on the other ones." WILLIAMS replied, "Got you."

18. On or about January 10, 2014, at approximately 10:21 p.m., WILLIAMS sent an email titled "(:)" to JOHNSON. The email stated, "Done 2, 4, 7, 8, 10, 11, 13, 19, 20, 25, 26[.] Hold 1, 3,9,12, 22[.] Not 14, 17, 21, 23, 18." On or about January 11, 2014, at approximately 7:34 a.m., JOHNSON sent an email reply, "okay cool thanks for the info." On January 11, 2014, at approximately 2:24 p.m., JOHNSON responded by email, "whats<sup>1</sup> up w the rest? 5,6,15,16,18,20,24? have you look 4 (for) ms anderson? what happened to those bank statements for the past year too? stop bulls\*\*\*\*ing me w the phone or i'll make u sorry!!!!!!!!!!!!!!!!!!!!!! :) yeah smile about that s\*\*t these 60days will fly by and u gone need

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<sup>1</sup> Unless otherwise indicated, all quotations from emails in this indictment, including grammatical or other errors, are taken verbatim from the original text.

me dont make me treat u the way u doing me[.] i have to keep calling you then u lie and say u sent it but di dnt just do it!!!!!! answer the f\*\*\*\*\* questions when i ask not when u feel like it!!! u email me i email u back[.] whats up w the rest s\*\*\* !!!!!!!” Ms. Anderson referred to a victim in this indictment.

19. On or about January 12, 2014, at approximately 2:36 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON told WILLIAMS that she was not replying to her or providing her the requested information. JOHNSON asked her about individuals missing from the list, such as “Anderson” and “Champagne.” WILLIAMS said, “I got it.” Later in the call, JOHNSON asked, “Does ‘hold’ mean which one you were waiting on?” WILLIAMS said, “Yes.” Later in the call, JOHNSON asked WILLIAMS, “And the ones that you did, did they say OK? For the Oks, did you check to see, like, you know, how when you apply for a job, it says, ‘your application is accepted’ or not?” WILLIAMS said, “Yeah, it hasn’t said it.” Tax preparation software generally provided a message indicating if the tax return was accepted or not.

20. On or about January 12, 2014, at approximately 6:02 p.m., JOHNSON emailed WILLIAMS. JOHNSON stated, “this bulls\*\*t is becoming more and more irritating!!!!!!! i get 300 punk ass minutes per month and i keep jhaving [sic] to call you back about the same bulls\*\*t! i aske [sic] a question a long ass time ago and the answer was incomplete Again im aking [sic] what’s up w 5,6,15,16,18,20,24 !!!!!!!! f\*\*\*! what’s up with ms anderson and ms daily? why the f\*\*\* didnt you order from somewhere else like rush or walmart if youve been waiting so long??????? i mean what the f\*\*\*! why Do i have to think about simple s\*\*t for you? you had all f\*\*\*\*\* summer ! but you didnt give a f\*\*\* you just said f\*\*\* me RIGHT! that’s what youve shown me ! boy its not fun when the Rabbit has the Gun! You gone need me

and you sure wouldnt like for me to do this same bulls\*\*t w you! F\*\*\*\*\* GET IT TOGETHER  
AND STOP BULLS\*\*\*\*\*ING BC YOUR PISSING ME OFF ! NOW ANSWER THE  
QUESTIONS AND DONT F\*\*\*\*\* LIE! WHAT THE F\*\*\* IS GOING ON W  
5,6,15,16,18,20,24 AND THE REST! DONT KEEP DISAPPOINTING ME JUST GET IT  
F\*\*\*\*\* DONE!!!!!!!!!!!!!!!!!!!!!!”

21. On or about January 12, 2014, at approximately 6:23 p.m., JOHNSON called WILLIAMS. Using coded language, JOHNSON asked WILLIAMS which of the victims’ filings she had completed. JOHNSON then asked a series of questions relating to the victims’ tax return applications and then inquired, “What about Anderson” and then asked “and Daily?” WILLIAMS responded, “Yes, Daily. And Anderson, yes.” JOHNSON then asked, “When you say No, are those holds or are those no?” WILLIAMS responded, “Those are nos.” In relation to an earlier refund that WILLIAMS did not complete, JOHNSON asked WILLIAMS, “Then why didn’t you try Walmart? Or one of the other places?” WILLIAMS said, “I mean they gon’ come, Ma. Relax. They gon’ come.” JOHNSON said that, “Guess what? That, the last time you said that, that’s why all of those didn’t get done, right? Like even on your No list....you know, I don’t understand what happened to 1.”

22. On or about January 12, 2014, at approximately 7:36 p.m., WILLIAMS emailed JOHNSON. WILLIAMS stated, “Yes, 20 6 16 24[.] No, 5 15 18.” On January 12, 2014, at approximately 8:03 p.m., JOHNSON replied, “okay now what about anderson and daily? make sure to let me know when the app’s are accepted (when IRS accepts the tax return applications).”

23. On or about January 14, 2014, at approximately 2:52 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON asked WILLIAMS, “Can you check my account balance for any of the bigger ones (can you check to see if we have received the victims’ returns

where we requested larger amounts)?" WILLIAMS responded, "Nope. Cant' do any of that." JOHNSON then asked, "Have any been accepted?" WILLIAMS replied, "Uh no. Um I read the thing on it and it says it won't be 'til like the end of the month... Says it won't even be looking at them." JOHNSON then asked, "Okay, and did you go onto the other two places, either the uh, the Wal (WalMart prepaid debit cards) or the Rush (a type of prepaid debit card), to see about those, for those ones (for the prepaid cards) that we're holding?" WILLIAMS responded that they are on their way. JOHNSON said, "All right, 'cause those should be there by end of the week, so you can get that over...Is there anything else? 'Cause what happened to Warren? You told me Warren was good?" Warren is a victim in this case. WILLIAMS replied, "I told you I was gonna check him. I'm going to check as soon as I get back to my room." Later on in the conversation, in relation to a discussion about bank accounts, JOHNSON asked, "Um and then uh have you already got a plan on how to get everything else done?" WILLIAMS replied, "Uh yeah. I'm gonna. I'm a figure something out." JOHNSON then explained to WILLIAMS alternative ways to get the prepaid debit cards. WILLIAMS replied, "Yeah, I just go to um the ones that I can walk to. Like I can walk to gas stations and stuff. They're not that far." JOHNSON then stated, "Yes. Just go there, and then go to ones you can get cash back from (you can go to certain stores or ATMs that will allow you to withdraw cash from the prepaid debit cards). You know what I'm saying?"

24. On or about January 19, 2014, at approximately 12:20 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON asked about the outstanding applications. WILLIAMS asked, "What, my no's?" JOHNSON confirmed that is what she was looking for. WILLIAMS replied, "27, um 14, 15, 17, um 18. Uh, which other ones? Ah. Hold on." JOHNSON interjected, "What happened to Emily?" WILLIAMS asked, "Last year?"

JOHNSON said, "Yeah." WILLIAMS answered, "it didn't work (the IRS rejected the tax return application)." JOHNSON then asked, "Which ones did you get then?" WILLIAMS replied, "I did um 1, 6, 28... those were the ones I just did. I'm waiting still on 21, 22, um oh wait. Not 28. I meant um, I meant 23. Um what else am I waiting on? I'm waiting on 3... Oh, and 6." JOHNSON stated, "you just said you did 1, 6, and 3." WILLIAMS responded, "No. I'm waiting on 6. I just got off the phone with him." JOHNSON then asked, "All right, so what else do I want? Uh what did it (the IRS) say, okay?" WILLIAMS replied, "If, I told you that it's, it's not doing it 'til the end of the month. You keep telling me that the thing is wrong. No. It's not doing it 'til the end of the month." JOHNSON asked, "What happened with Uncle Warren?" WILLIAMS informed JOHNSON "that was the only one wrong" and confirmed that it is now done.

25. On or about January 19, 2014, at approximately 12:59 p.m., JOHNSON called WILLIAMS again on the telephone. JOHNSON told WILLIAMS, "You know what I forgot? I forgot...Do you remember 16? WILLIAMS responded, "Um, no. You want me to look?" JOHNSON continued, "I'm a, I'm gonna tell you that... Uh remember Sally?" WILLIAMS stated, "What about her?" JOHNSON replied, "Uh what well you never got back to me on her." WILLIAMS said she did. JOHNSON then stated, "So what about um...? These are all ones you never got back to me. Remember uh your friend that owed me money...that you said is a dancer now?" WILLIAMS answered, "Yeah, I did that too." JOHNSON then asked, "um, what about the one um Laangel?" Laangel is the first name of one of the victims in this case. WILLIAMS responded, "umm hmm (yes)." Later on in the conversation, JOHNSON asked, "Um and what about those other two? Remember Sharronda?" WILLIAMS replied, "Um hmm. I did that one, though." JOHNSON inquired, "And um what's the other one? Champagne." WILLIAMS

responded, "That was done already too." WILLIAMS later on tells JOHNSON, "I said like three that I'm waiting on, that should be here, oh and those will be done...And then we won't, I won't know nothing until the 31st." JOHNSON responded, "I know. That's fine. All right, I'm just making sure, so that way I don't have to call back about this. Keep me posted."

26. On or about January 27, 2014, at approximately 7:58 p.m., JOHNSON called WILLIAMS on the telephone. During the call, JOHNSON told WILLIAMS, "Okay, well what you need to do is uh you know do the beginning, 'cause you got to get the mail (you need to check for the mail or email from the IRS addressed to the victim)." WILLIAMS responded, "I'm checking. I'm checking all my stuff right now, so like all of it. It went through." JOHNSON stated, "Send me every one that's done." WILLIAMS said, "Okay." After WILLIAMS checked the applications' progress, she stated, "Okay, Mom. But okay, so wait, question. This um, this one says, 'Email address, the email address is not valid. Update your email address.'" JOHNSON told WILLIAMS, "Okay, so update it. It's always the same email. Well what you go..." WILLIAMS interrupted, "They tried to e- they tried to email it, though. They were notified that it wasn't real." JOHNSON replied, "Um so you, every time you're supposed to make one. It's nothing to make it. You go to Yahoo. You go to Hotmail. You go anywhere, and you make...email. It's like my email would be what?

AeshaJohnson@yahoo.com and you, you know if they're, if a person... Like if my name is taken, and I would say AeshaJohnson216, or AeshaJohnson123. Like it, it... Something simple, you know what I'm saying, to make sure I can remember my email." WILLIAMS answered, "Okay." JOHNSON confirmed, "You understand that, right?" WILLIAMS stated, "Yes." JOHNSON asked, "You're not using my name, right?" WILLIAMS said, "Right."

27. On or about January 29, 2014, at approximately 10:30 a.m., JOHNSON called WILLIAMS on the telephone. On the call, JOHNSON asked, "So did you check everything?" WILLIAMS answered, "Yes, Mom. I gotta... I'm telling, I'm explaining it to you in this email." JOHNSON then asked, "And then next to each one, did you put like the first digit (of the refund amount)?" WILLIAMS responded, "No! Would you like me to do it? I'm emailing you right now...I didn't send it yet. JOHNSON answered, "Okay, well go back in and make sure that for each one you tell me the first digit (of the refund amount)."

28. On or about January 29, 2014, at approximately 12:06 p.m., WILLIAMS emailed JOHNSON with updates on the fraudulent returns, including the first digit of the refund amount. WILLIAMS wrote,

16-5

3-5

20-3

25-5

12-5

22-5

26-5

30-5

31-3

9-NO

14-NO

29. On or about January 29, 2014, at approximately 7:01 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON asked why 9 and 14 said "NO" in the email.

JOHNSON said she will send another email with more information. JOHNSON then asked, "And these ones, does this means yes, it's there, or yes, just the beginning part is there?" WILLIAMS responded, "It means yes, it, it's like um, like when I check it." JOHNSON later asked, "Did you ever...tell me what day?" WILLIAMS responded, "Um no. Um on the little, the thingy, when I call, it say um the 31<sup>st</sup>. So I'm a check on the 31<sup>st</sup> and I'm a check all the things, then I'm a see." WILLIAMS then told JOHNSON that her father wanted help with "stuff." JOHNSON told WILLIAMS not to give him any information on how they accomplish their criminal scheme, stating, "That's one of the reasons why I gotta stick to my gun. What was my gun?" JOHNSON continued, "You never leave a trace; there's no one." WILLIAMS interrupted, "right." JOHNSON continued, "...to know." Later on, WILLIAMS stated she could not remember who was originally listed as 31, "And 31, I gotta look up. I gotta look it up, 'cause I don't remember." JOHNSON stated, "It must be Anderson (the number 31 corresponds on the coded chart I provided you to the victim named Anderson)." After that, JOHNSON asked about another victim, stating, "What's the last name?" WILLIAMS responded, "Um Ms. Harris. Remember Ms. Harris and Ms. Crutchen?" JOHNSON stated, "Oh yeah. That hoe. All right." Ms. Harris is a victim in this case.

30. On or about January 29, 2014, at approximately 7:36 p.m., WILLIAMS emailed JOHNSON. WILLIAMS stated the following, including information on "31" (Anderson),

1-5

3-5

4-5

7-6

12-5

16-5

19-2

20-3

21-6

22-5

23-

25-5

26-5

30-5

31-3

The email also stated, "There is a few left like 5. I never finished the list I had to go to class. I am going to send the no's and the waits soon as my homework is done. I only have a few I'm waiting on."

31. JOHNSON and WILLIAMS received a return in the name of the victim "Anderson" (i.e., "31" in the conspirators' code) starting with the number "3." Specifically, the return was \$3,499.

32. On or about January 30, 2014, at approximately 9:30 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON stated, "What happened to the email...with the other ones, like 2, 6, 8, 10, 11, 13, 23, 24? What happened to sending me...?" WILLIAMS stated, "Mother. I forgot to email you. Did you email me today?" JOHNSON replied, "Yes, I did. Three times." WILLIAMS said, "Okay. I didn't get it. I'm about to check it now." Later on in the call, WILLIAMS explained that she accidentally sent in some "No" applications, but was trying to get them through by calling the IRS; "Like a couple of 'em was on my, my No list and I

seen like it was like I got the stuff for it. So I'm saying so half of them like was cool, but um I'm only... I'm having problems with one and, and I'll send you which one it is, but I'm a call again tomorrow and see, 'cause I noticed that certain ones is easier, like easier to talk to."

33. On or about January 31, 2014, at approximately 6:21 p.m., WILLIAMS emailed JOHNSON. WILLIAMS stated,

13-no

10-no

9-NO

14-NO

5-NO

15-no

24-no

21-no

18-no

17-no

27-no

28-no

8-NO

2-WAIT

6-5

11-3

23-WAIT

34. On or about February 9, 2014, at approximately 6:52 p.m., JOHNSON called WILLIAMS on the telephone. JOHNSON told WILLIAMS to check the applications again. WILLIAMS said she cannot, as her roommate is in the room with her and she is "very, very nosy." JOHNSON told WILLIAMS, "Brittany, I don't f\*\*\*\*n' care about that right now. Right now, leave out of your room, if you have to take your f\*\*\*\*n' laptop with you and your cell phone and go in the lobby. Let's just be real." Later on, JOHNSON advised WILLIAMS not to have anyone with her when checking the applications, "Okay, so go and do it. I will call you back in 15 minutes, and then um don't be taking people with you." JOHNSON then told WILLIAMS that she will have her boyfriend drive down to help her tomorrow to "drop it off...at the thing, uh so that you're not carrying that with you...and then he'll come and help you, rest of the, you know the rest of the day."

35. On or about February 11, 2014, at approximately 10:51 a.m., WILLIAMS emailed JOHNSON. WILLIAMS stated, "#15 I just read and it said that the thing was sent over the summer and sent back should i call an[d] inquire about getting my stuff back because i never knew it came an i am just now getting the notice. That was on my no list." On February 11, 2014, at approximately 11:08 a.m., JOHNSON replied, "yes." On February 11, 2014, at approximately 6:02 p.m., JOHNSON emailed again, "make sure u get an application for 15 so process can start and let me know what they said. check back on all old processing too love ya."

36. On or about February 14, 2014, at approximately 12:16 p.m., JOHNSON emailed WILLIAMS. JOHNSON stated, "go to main spot and see whats up! clearly something is wrong so check at more than 3 on the main spot. then if that's cool callthe [sic] other one to find out the problem."

37. On or about February 15, 2014, at approximately 7:06 a.m., JOHNSON emailed WILLIAMS. In the email, JOHNSON stated, "im so sick of you and this stupid ass phone games you play! You've [sic] have shown me that your [sic] not dependable nor reliable unless its something that concerns you! im sending stan to pick up all my stuff (application materials) from you!!!!!!!! F\*\*\* it! i'll do the s\*\*t myself! and I promise this is almost over and im going to do you the exact same way! so dont even think about asking me for s\*\*t else!!!!!!!!!!!!!! your selfish and im sick of it!!! but im goiong [sic] to show you! make sure you have my s\*\*t ready and im erasing you from my contact list i'll just see you when I see you since you cant answer my phone calls and im not going to pay the bill no more since you dont answer for me anyway!!!!!!!!!!!!!!!!!!!!!!" On February 16, 2014, at approximately 6:17 p.m., WILLIAMS responded, "Wow that was a mean message. But I will discard that because I know you didn't mean all those things. Anyways, only one is here I told him that just a little bit ago, everything else is still being processed. So I guess i'll call tomorrow and see why they are taking so long with sending me my things. An get started on the app (tax return application) I have now." On February 17, 2014, at approximately 6:17 p.m., JOHNSON replied to WILLIAMS, "yeah start that one and wait until friday to call main ! call on at least 2 apps 2 c whats up! make sure you keep checking them everyday and let your stan know when you need help!"

38. On or about February 21, 2014, at approximately 11:21 a.m., WILLIAMS emailed JOHNSON. WILLIAMS stated, "I called my people this morning, they told me (it) is supposed to be distributed today so check my mail in about three to five days. I'd (sic) I have not received it call back. So I will check around three to see if its here or what not."

39. On or about January 29, 2016, WILLIAMS possessed Colleen H's social security card in without Colleen H's authorization.

40. For tax year 2012, JOHNSON and WILLIAMS caused at least 14 false income tax returns in the name of 14 claimants to be prepared and filed with the IRS. The resulting amount claimed totaled at least \$70,000.

41. For tax year 2013, JOHNSON and WILLIAMS caused at least 14 false income tax returns in the name of approximately 14 claimants to be prepared and filed with the IRS. The resulting amount claimed totaled at least \$66,020.

All in violation of Title 18, United States Code, Section 1349.

**Counts 2-15**

(Wire Fraud, in violation of 18 U.S.C. § 1343)

42. The factual allegations contained in paragraphs 1 through 41 are re-alleged and incorporated as though fully set forth herein.

43. From on or about November 6, 2013, through on or about April 15, 2014, in the Northern District of Ohio, and elsewhere, Defendants AESHA JOHNSON and BRITTANY WILLIAMS, and others known and unknown to the Grand Jury, knowingly devised, and intended to devise, a scheme and artifice to defraud and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

44. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants, for the purpose of executing and attempting to execute the foregoing scheme and artifice, transmitted and caused to be transmitted wire communications in interstate commerce, writings, signs, signals, pictures, and sounds, to wit: false income tax returns of the victims listed below (whose names are known to the Grand Jury) and electronic communications relating to their fraudulent conspiracy, each wire constituting a separate count of this Indictment.

COUNT	DATE	DESCRIPTION	SENT FROM	RECEIVED IN
2	1/16/2013	Felicia M. Tax Return Filing	Ohio	W. Virginia
3	1/16/2013	Freddie W. Tax Return Filing	Ohio	W. Virginia
4	1/30/2013	Erin P. Tax Return Filing	Ohio	W. Virginia
5	1/9/2014	Sharronda A. Tax Return Filing	Ohio	W. Virginia
6	1/9/2014	Laangel F. Tax Return Filing	Ohio	W. Virginia
7	1/9/2014	Toni H. Tax Return Filing	Ohio	W. Virginia
8	1/9/2014	Nola P. Tax Return Filing	Ohio	W. Virginia
9	1/15/2014	Samona T. Tax Return Filing	Ohio	W. Virginia
10	1/22/2014	Cheryl T. Tax Return Filing	Ohio	W. Virginia
11	1/27/2014	Felicia M. Tax Return Filing	Ohio	W. Virginia
12	1/29/2014	Charlsie S. Tax Return Filing	Ohio	W. Virginia
13	3/17/2014	Freddie W. Tax Return Filing	Ohio	W. Virginia
14	3/17/2014	Colleen H. Tax Return Filing	Ohio	W. Virginia
15	3/17/2014	Fredrick M. Tax Return Filing	Ohio	W. Virginia

All in violation of Title 18, United States Code, Section 1343.

**COUNTS 16-29**

(Aggravated Identity Theft, in violation of 18 U.S.C. §§ 1028A(a)(1) and 2)

The Grand Jury further charges:

45. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants AESHA JOHNSON and BRITTANY WILLIAMS, and others known and unknown to the Grand Jury, during and in relation to the wire fraud conspiracy and wire fraud offenses charged in Counts 1-15 of this Indictment, felony offenses in violation of 18 U.S.C. §§ 1343 and 1349, did knowingly transfer, possess, and use, without lawful authority, and aided and abetted the transfer, possession, and use, without lawful authority, the means of identification of the individuals listed below and whose names are known to the Grand Jury, knowing that the means of identification belonged to another person, each use of a means of identification constituting a separate count of this Indictment.

COUNT	DATE OF CLAIM	CLAIMANT	TAX YEAR	AMOUNT CLAIMED
16	1/16/2013	Felicia M.	2012	\$6,054
17	1/16/2013	Freddie W.	2012	\$3,753
18	1/30/2013	Erin P.	2012	\$3,875
19	01/09/2014	Sharronda A.	2013	\$3,499
20	01/09/2014	Laangel F.	2013	\$3,528
21	01/09/2014	Toni H.	2013	\$5,089
22	01/09/2014	Nola P.	2013	\$3,513
23	01/15/2014	Samona T.	2013	\$5,893
24	01/22/2014	Cheryl T.	2013	\$5,155
25	01/27/2014	Felicia M.	2013	\$5,892

COUNT	DATE OF CLAIM	CLAIMANT	TAX YEAR	AMOUNT CLAIMED
26	01/29/2014	Charlsie S.	2013	\$5,892
27	03/17/2014	Freddie W.	2013	\$4,891
28	03/17/2014	Colleen H.	2013	\$1,783
29	03/17/2014	Fredrick M.	2013	\$4,891

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

### **FORFEITURE**

The Grand Jury Further charges:

A. For the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), the allegations of Counts 1 through 29 are incorporated herein by reference. As a result of the foregoing offenses, AESHA JOHNSON and BRITTANY WILLIAMS, the defendants herein, shall forfeit to the United States all property real and personal, which constitutes or is derived from proceeds traceable to the violations of such offenses.

B. Substitute Assets: In the event that any property subject to forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C), as a result of any act or omission of the defendants:

1. cannot be located upon exercise of due diligence;
2. has been transferred or sold to, or deposited with a third party;
3. has been placed beyond the jurisdiction of this Court;
4. has been substantially diminished in value; or,

5. has been commingled with other property which cannot be divided without difficulty,

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendants, up to an amount equivalent to the value of the property forfeitable under Section 981(a)(1)(C) and 28 U.S.C. § 2461(c).